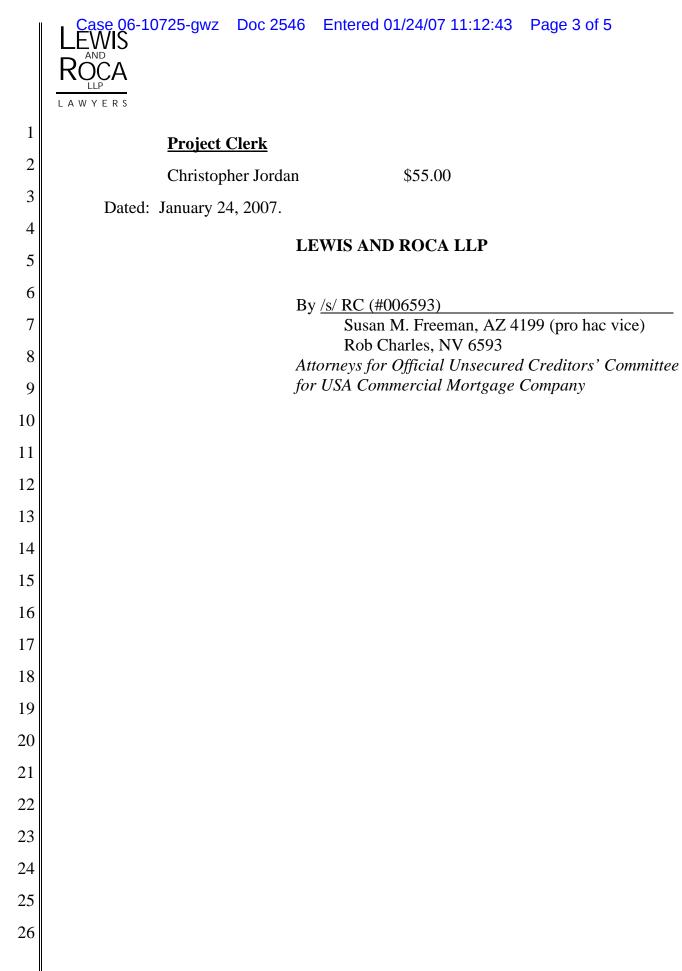
Lewis and Roca LLP hereby submits its Sixth Monthly Fee Statement (Exhibit A attached) pursuant to the procedures set forth in the Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses as Professionals.

By way of this Interim Statement, Lewis and Roca requests payment of Interim Compensation for services rendered and reimbursement of expenses incurred during the period from December 1, 2006 through December 31, 2006 from USA Commercial Mortgage Company. Lewis and Roca seeks payment of: (1) interim compensation in the amount of \$120,953.60 representing 80% of the total fee of \$151,192.00 for professional services rendered during the statement period; and (2) interim reimbursement of expenses in the amount of \$15,974.84 representing 100% of the expenses incurred during the statement period.

The following individuals rendered services:

<u>Partner</u>	Billed <u>Per Hour</u>
Susan M. Freeman	\$510.00
Rob Charles	\$385.00
Robert H. McKirgan	\$425.00
Brenden J. Griffin	\$340.00
J. Henk Taylor	\$355.00
John C. Hinderaker	\$340.00
Thomas J. Morgan	\$400.00
<u>Associate</u>	
Scott K. Brown	\$320.00
Marvin C. Ruth	\$200.00
<u>Paralegal</u>	
Marilyn L. Schoenike, CLA	\$180.00



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	Roca						
	L A W Y E R S						
1	Proof of service						
2	COPY of the foregoing e-mailed January						
3	24, 2007 to:						
4	Annette W. Jarvis, Esq. RAY QUINNEY & NEBEKER PC						
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6	Salt Lake City, UT 84145-0385 ajarvis@rgn.com						
7							
	Lynn Trinka Ernce						
8	SUTCLIFFE, LLP						
9	400 Capitol Mall, Suite 3000 Sacramento, CA 95814						
10	malevinson@orrick.com lernce@orrick.com						
11							
12	Eve H. Karasik						
13	Christine M. Pajak STUTMAN, TREISTER & GLATT, P.C. 1901 Avenue of the Stars, 12 th Floor						
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15	<u>Fmerola@stutman.com</u>						
16	<u>cpajak@stutman.com</u>						
	Gerald M. Gordon						
17	GORDON & SILVER, LTD						
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21	SCHWARTZER & MCPHERSON LAW						
22	FIRM 2850 S. Jones Blvd., Suite 1						
23	Las Vegas, NV 89146-5408 <u>bkfilings@s-mlaw.com</u>						
24	August B. Landis Office of the U.S. Trustee						
25	Office of the U.S. Trustee 300 Las Vegas Blvd., S. Suite 4300						
26	Las Vegas, NV 89101 <u>USTPRegion17.lv.ecf@usdoj.gov</u>						

ase 06-10725-gwz Doc 2546 Entered 01/24/07 11:12:43 Page 5 of 5 LAWYERS Susan M. Smith Senior Vice President Mesirow Financial Consulting 2 S. Biscayne Tower Suite 1800 Miami, FL 33131 smsmith@mesirowfinancial.com /s/ Christine E. Laurel Christine E. Laurel